

EXHIBIT L

Suite 4900
 Commerce Court West
 Toronto, Ontario
 Canada M5L 1J3
 Tel: (416) 862-7525
 Fax: (416) 862-7661
 www.gowlings.com

128567

Please quote this number
 AND REMIT TO:
 Suite 4900 Commerce Court
 West
Toronto, CANADA M5L 1J3

OUR FILE
 T937674

DATE PAGE
 Oct 29, 2003 1

Central Transport International, Inc.
 12225 Stephens Road
 Warren, MI 48089
 USA

RECORDED

NOV 17 2003

Our Matter: T937674
 General Matters

LAW DEPARTMENT

TO OUR FEE:

24/07/2003	Receipt of instructions to arrange for skip trace on Ronald Edward McKinlay and Murray Wilbert Reader McKinlay; discussion with Catherine Pawluch re: background on individuals; e-mail to Ken Bouchard; telephone attendance with Ken Bouchard to discuss trace;	
	Pam Carter	0.50
	Fees for Professional Services	<u>75.00</u>

DisbursementsTAXABLE COSTS

29/07/2003	Disbursements - Taxable VENDOR: C.D.R.C. INC.; INVOICE#: 21531; DATE: 7/29/03 - T937674; agent's fee to conduct skip trace; Catherine Pawluch	\$100.00
	TOTAL Taxable Disbursements	<u>\$100.00</u>

Matter Summary

Fees for Professional Services	75.00
Goods and Services Tax on Fees	<u>5.25</u>
Total Fees and Taxes	80.25

RECEIVED

ERRORS AND OMISSIONS EXCLUDED

TERMS: DUE UPON RECEIPT

INTEREST AT THE RATE OF 3.3 % PER ANNUM
 WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
 ONE MONTH FROM THE DATE OF THIS INVOICE.

PER Catherine Pawluch
 Catherine A. Pawluch

DATE Oct 29, 2003

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

NOV 10 2003

LAW FIRM FEE STATEMENT
 Goods & Services Tax
 Registration Number
 11936 4511 RT

DATE PAGE
Oct 29, 2003 2

128567

Disbursements for Professional Services	100.00
Goods and Services Tax on Disbursements	7.00
Total Disbursements and Taxes	107.00
 Total Invoice Balance	\$ 187.25

PLEASE REMIT TOTAL INVOICE BALANCE DUE	\$ 187.25
EQUIVALENT IN U.S. DOLLARS	\$ 143.09

Summary Of Fees

TIME KEEPER	RATE	DOLLARS	HOURS
Carter, Pam	150.00	\$75.00	0.50
TOTALS		\$75.00	0.50

VENDOR NUMBER	REQUESTED BY
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INVOICE DESCRIPTION TO BE PRINTED ON CHECK	APPROVED BY 10-13-03 WILL LINDLEY
--	---

DATE 10-13-03
APPD WILL LINDLEY
ACCT 252-904

COMPANY TO BE CHARGED	GEN. LEDGER ACCTS, TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
252	5939000	904	175.00
252	2122003	904	12.25

FORM #12.16

TOTAL CHECK AMOUNT \$ 187.25

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 4900 Commerce Court West
Toronto, CANADA M5L 1J3

Central Transport International, Inc.
12225 Stephens Road
Warren, MI USA
48089

Client: 128567

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>	<u>Equivalent Amount in US\$ Dollars</u>
15450743	Oct 29, 2003	\$187.25	\$143.09
T937674	General Matters		

For payment by wire transfer, our banking information is as follows:

Canadian Imperial Bank of Commerce
Main Branch
Commerce Court
Toronto, Ontario
M5L 1G9

Account no: 38-51311, in the name of Gowling Lafleur Henderson LLP

Transit no: 0010 00002

SWIFT: CIBCCATT

If paying by wire transfer, please fax a copy of the remittance to 416-862-7661
Attention: Accounts Receivable

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

GOWLINGS

Suite 5800, Scotia Plaza
40 King Street West
Toronto, Ontario
Canada M5H 3Z7
Telephone (416) 369-7200
Facsimile (416) 369-7250
www.gowlings.com

November 3, 2003

Mr. William J. Lindley
Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

Catherine A. Pawluch
Direct (416) 862-4371
Direct Fax (416) 863-3471
Assistant (416) 862-3622
catherine.pawluch@gowlings.com
T937674

Dear Will:

Re: General Matters

We enclose herewith our invoice for services rendered up to and including 28 October 2003 in relation to the above-captioned matter.

We trust you will find the invoice is in order. You will see that for your convenience, we have stated the equivalent amount of the invoice in US dollars. Should you require further particulars with respect to our invoice, please do not hesitate to give me a call.

We appreciate the opportunity to be of service to Central Transport.

Yours very truly,

GOWLING LAFLEUR HENDERSON LLP

Catherine Pawluch

Catherine A. Pawluch

CAP:ll

Encl.

TOR_LAW\5542700\1

Gowlings Consulting Inc.
Groupe-conseils Gowlings Inc.

INVOICE NUMBER

15455070

DATE PAGE

G001027

Nov 12, 2003 2

Disbursements for Professional Services	25.00
Goods and Services Tax on Disbursements	1.75
Total Disbursements and Taxes	26.75
Total Invoice Balance.....\$	561.75
PLEASE REMIT TOTAL INVOICE BALANCE DUE.....\$	561.75

CANADA

561.75

DATE *Nov 12-5-03*
APPD WILL LINDLEY
ACCT. 252:904

J. Hare

VENDOR NUMBER		REQUESTED BY	
INVOICE DESCRIPTION TO BE PRINTED ON CHECK			
COMPANY TO BE CHARGED	GEN. LEDGER ACCTS. TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
252	5939000	904	525.00
252	2122003	904	36.75
FORM #12.16			
TOTAL CHECK AMOUNT			\$ 561.75

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo

Calgary

Vancouver

Moscow

GOWLINGS

November 27, 2003

William J. Lindley, Esq.
Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

Dear Will:

Re: McKinlay Searches

You will recall that you asked us to assist Central Transport in determining the whereabouts of Ronald Edward McKinlay and Murray Wilbert Reader McKinlay. Initially, we conducted a skip trace, which proved unsuccessful. In October, we rendered our invoice in the amount of US\$143.09. Subsequently, you contacted me and requested that we conduct further searches. Using the investigation and search services provided by Gowlings Consulting, we were successful in locating the whereabouts of the McKinlays and I provided their current address information to you in my report of September 22, 2003.

The successful search results were obtained by our Investigation and Security Services Group, affiliated with our firm and known as Gowlings Consulting Inc. Enclosed herewith please find an invoice from Gowlings Consulting Inc. for its services.

Would you kindly forward to us a cheque made payable to "Gowlings Consulting Inc." in the amount of CN\$561.75. For your convenience, if you would prefer to pay the invoice in U.S. funds, the equivalent amount (based on today's rate of exchange) is US\$425.

Should you have any questions concerning the invoice, please do not hesitate to give me a call. We appreciate the opportunity to be of service to Central Transport.

Yours very truly,
GOWLING LAFLEUR HENDERSON LLP

Catherine Pawluch

Catherine A. Pawluch

CAP:ll
Encl.
TOR_LAW\5542700\2

*Norm: Please
answer
This is the letter
I mentioned.
Well
return*

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40 King Street West
Toronto, Ontario
Canada M5H 3Z7
Telephone (416) 369-7200
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catherine.pawluch@gowlings.com
T937674

RECEIVED

DEC 03 2003

LAW DEPARTMENT